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#### REMARKS

Claims 1 and 3-12 are pending in the application. Claims 1, 3-6, 8, and 10 have been amended. Support for the amendments to the claims can be found throughout the specification and claims as originally filed.

The specification has been amended to correct various typographical errors and translation errors. Support for the amendments can be found in the application as filed and the Japanese language international application from which the instant application claims priority. Appendix A attached hereto presents a marked up copy of those portions of the Japanese language international application which supports the instant amendments.

No new matter has been introduced into the application by the instant amendments.

Claims 4-6 were objected to under 37 CFR 1.75(c) as being in improper form because a multiple dependent claim cannot depend from another multiple dependent claim.

Claims 4 and 5, as presently amended, depend from solely claim 1 and claim 6 depends from claims 1 and 3-5. Thus, the claims as amended are fully compliant with the multiple dependent claim format set forth in 37 CFR 1.75(c).

Applicants respectfully request that the rejection be withdrawn.

Claims 1-3 and 10-12 were rejected under 35 U.S.C. §102(b) as being allegedly anticipated by Sekine (WO 96/04902 and US Patent equivalent).

The rejection is traversed.

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As the reference is understood, Sekine teaches that it is possible to obtain a composition for external application comprising a water-soluble salt of diclofenac and to use said composition to make some preparations such as cataplasm. Benzalconium chloride is mentioned as one of the examples of antiseptics as additives. However, example comprising both a water-soluble salt of diclofenac and a benzalconium chloride is not disclosed.

Thus, Sekine fails to teach or suggest a composition comprising both the salt-form of an acidic drug and an addition salt compound of a basic substance. More particularly, Sekine fails to teach or suggest a composition in which the addition salt compound of the basic substance is blended at the range of from 0.5 to 10 fold mole based on the salt-form acidic drug.

In contrast, claim 1, as amended, provides percutaneously absorbable preparations comprising a salt-form acidic drug and an addition salt compound of a basic substance in a range of from 0.5 to 10 fold mole based on the salt-form of the acidic drug.

As illustrated by the data presented in Tables 1 and 2 of the instant application, the preparations of claim 1 can exhibit a 10 fold increase or more in percutaneous absorption of a salt-form acidic drug in comparison with the preparation which does not comprise an addition salt compound of a basic substance.

Thus claims 1 and 10 are not anticipated by Sekine. Claims 3-9 and 11-12 depend from either claim 1 or 10 and are therefore also not anticipated by Sekine.

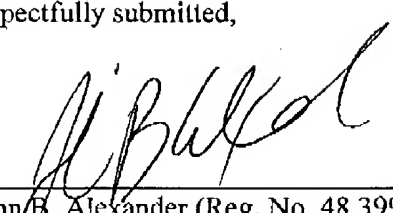
*Applicants request withdrawal of the rejections and reconsideration of the application.*

Although it is not believed that any additional fees are needed to consider this submission, the Examiner is hereby authorized to charge our deposit account no. 04-1105 should any fee be deemed necessary.

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Respectfully submitted,

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John B. Alexander (Reg. No. 48,399)  
EDWARDS & ANGELL, LLP  
Dike, Bronstein, Roberts & Cushman  
Intellectual Property Practice Group  
P. O. Box 55874  
Boston, MA 02205  
Tel: (617) 439-4444  
Fax: (617) 439-4170 / 7748

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